R865. Tax Commission, Auditing. R865-9I. Income Tax.

[R865-9I-29. Action of Tax Commission on Redetermination Claim For Refund-Pursuant to Utah Code Ann. Section 59-10-535.]

[A. With reference to Utah Code Ann. Section 59-10-535, if a taxpayer disagrees with Tax Commission action on a claim for refund, he shall be given the opportunity to present evidence, legal authority, and argument in accordance with the same procedures prescribed by Rule R865-9I-27 relative to redetermination of deficiencies.]

KEY: historic preservation, income tax, tax returns, enterprise

59-7-03

Rule was repealed 3/11/2003